

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2019

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2019 proposal to establish cost allocations or billings for fiscal year 2021 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 9, 2020

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2019

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2021.

The fixed allocations for the Fiscal Year 2021 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2017 allocations from the Actual Fiscal Year 2019 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2019 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Prater, Division of Accounting at (573) 526-6418.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

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| | BUILDING DEPRECIATION | INSURANCE (1) | WORKERS' COMPENSATION | BUDGET & PLANNING | ACCOUNTING & PAYROLL | PERSONNEL | PURCHASING |
|----------------------|--------------------------|------------------|--------------------------|----------------------|-------------------------|-----------|------------|
| LEGISLATURE | 629,938 | 413 | (1,633) | --- | 42,702 | 101,072 | --- |
| JUDICIARY | 114,288 | 2,524 | 908,115 | 36,492 | 244,778 | 625,496 | --- |
| GOVERNOR | 51,398 | 31 | 70,168 | 77,450 | 2,266 | 5,116 | 80 |
| LT GOVERNOR | 11,798 | 6 | --- | 5,929 | 493 | 1,240 | --- |
| AUDITOR | 65,623 | 79 | (7,514) | 1,909 | 6,321 | 17,982 | 1,919 |
| ATTORNEY GENERAL | 205,826 | 222 | 200,106 | 4,681 | 30,307 | 53,790 | 2,791 |
| AGRICULTURE | 140,758 | 982 | 16,831 | 53,266 | 56,223 | 28,674 | 12,363 |
| INSURANCE | 306,632 | 845 | 24,182 | (9,763) | 24,032 | 85,359 | 5,497 |
| CONSERVATION | --- | 1,146 | --- | 10,958 | 128,322 | 284,458 | 82,658 |
| ECONOMIC DEVELOPMENT | 170,077 | 1,579 | 182,631 | 86,156 | 41,220 | 39,218 | 19,800 |
| EDUCATION | 180,590 | 543 | 1,265,267 | 137,613 | 385,147 | 389,248 | 345,888 |
| HIGHER ED | 25,190 | 1,902 | --- | 57,907 | 13,368 | 8,990 | 34,333 |
| HEALTH | 916,933 | 1,130 | 215,942 | 80,662 | 131,276 | 72,663 | 289,824 |
| HIGHWAYS | --- | 3,516 | --- | 43,668 | 248,984 | 852,130 | --- |
| LABOR | 130,788 | 354 | 198,048 | 134,840 | 494,721 | 27,764 | 4,177 |
| MENTAL HEALTH | 83,173 | 5,399 | 7,970,160 | 94,767 | 352,978 | 436,353 | 167,953 |
| NATURAL RESOURCES | 514,100 | 1,028 | 552,260 | 58,178 | 70,677 | 117,481 | 14,823 |
| PUBLIC SAFETY | 273,035 | 36,473 | 2,242,939 | 145,619 | 365,752 | 574,925 | 210,285 |
| SOCIAL SERVICES | 703,899 | 5,296 | 2,669,814 | 173,363 | 490,913 | 226,571 | 1,111,198 |
| CORRECTIONS | 116,002 | 7,260 | 15,723,820 | 86,965 | 297,579 | 285,841 | 786,072 |
| TOTAL | 4,640,048 | 70,728 | 32,231,136 | 1,280,660 | 3,428,059 | 4,234,371 | 3,089,661 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

| | GENERAL SERVICES (2) | TREASURER DISBURSEMENTS | RECORDS MANAGEMENT | SECURITY | REVENUE CASHIER | FIXED FY 21 |
|----------------------|----------------------------|----------------------------|-----------------------|-----------|--------------------|-------------|
| LEGISLATURE | 14,163 | 2,540 | 14,596 | 155,360 | 790 | 959,941 |
| JUDICIARY | 87,035 | 15,276 | 806,014 | 32,883 | 5,051 | 2,877,952 |
| GOVERNOR | 995 | 125 | 2,814 | 16,191 | 187 | 226,821 |
| LT GOVERNOR | 213 | 29 | 78 | 3,251 | 16 | 23,053 |
| AUDITOR | 2,680 | 423 | 17,393 | 31,735 | 146 | 138,696 |
| ATTORNEY GENERAL | 7,571 | 1,524 | 1,046,432 | 75,860 | 339 | 1,629,449 |
| AGRICULTURE | 8,684 | 2,355 | 14,898 | 1,475 | 71 | 336,580 |
| INSURANCE | 16,022 | 1,578 | 144,914 | 88,302 | 4 | 687,604 |
| CONSERVATION | 39,283 | 6,464 | 6,444 | --- | 2,168 | 561,901 |
| ECONOMIC DEVELOPMENT | 17,125 | 2,189 | 70,533 | 156,096 | 22 | 786,646 |
| EDUCATION | 54,552 | 8,754 | 96,966 | 113,175 | 72,777 | 3,050,520 |
| HIGHER ED | 1,332 | 433 | 35,143 | 22,952 | 12,833 | 214,383 |
| HEALTH | 38,847 | 5,136 | 170,712 | 45,473 | 7,813 | 1,976,411 |
| HIGHWAYS | 120,204 | 11,612 | 20,202 | 208,419 | 7,748 | 1,516,483 |
| LABOR | 12,942 | 15,139 | 236,807 | 101,658 | 203 | 1,357,441 |
| MENTAL HEALTH | 169,245 | 25,001 | 223,387 | (306) | 17,521 | 9,545,631 |
| NATURAL RESOURCES | 37,593 | 3,851 | 187,401 | 125,817 | 2,151 | 1,685,360 |
| PUBLIC SAFETY | 123,135 | 20,399 | 320,576 | 93,520 | 17,865 | 4,424,523 |
| SOCIAL SERVICES | 140,417 | 71,226 | 1,018,160 | 160,703 | 38,520 | 6,810,080 |
| CORRECTIONS | 211,848 | 29,194 | 1,184,112 | 368 | 14,617 | 18,743,678 |
| TOTAL | 1,103,886 | 223,248 | 5,617,582 | 1,432,932 | 200,842 | 57,553,153 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| BUILDING DEPRECIATION | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|-----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 629,936 | 629,934 | 2 | 629,936 | 629,938 |
| JUDICIARY | 114,288 | 114,288 | --- | 114,288 | 114,288 |
| GOVERNOR | 51,398 | 51,398 | --- | 51,398 | 51,398 |
| LT GOVERNOR | 11,799 | 11,800 | (1) | 11,799 | 11,798 |
| AUDITOR | 65,442 | 65,261 | 181 | 65,442 | 65,623 |
| ATTORNEY GENERAL | 205,825 | 205,824 | 1 | 205,825 | 205,826 |
| AGRICULTURE | 140,770 | 140,782 | (12) | 140,770 | 140,758 |
| INSURANCE | 291,501 | 276,370 | 15,131 | 291,501 | 306,632 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 183,930 | 197,783 | (13,853) | 183,930 | 170,077 |
| EDUCATION | 175,463 | 170,336 | 5,127 | 175,463 | 180,590 |
| HIGHER ED | 24,997 | 24,804 | 193 | 24,997 | 25,190 |
| HEALTH | 917,514 | 918,095 | (581) | 917,514 | 916,933 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 131,605 | 132,422 | (817) | 131,605 | 130,788 |
| MENTAL HEALTH | 83,173 | 83,173 | --- | 83,173 | 83,173 |
| NATURAL RESOURCES | 514,107 | 514,114 | (7) | 514,107 | 514,100 |
| PUBLIC SAFETY | 270,330 | 267,625 | 2,705 | 270,330 | 273,035 |
| SOCIAL SERVICES | 859,845 | 1,015,791 | (155,946) | 859,845 | 703,899 |
| CORRECTIONS | 160,454 | 204,906 | (44,452) | 160,454 | 116,002 |
| TOTAL | 4,832,377 | 5,024,706 | (192,329) | 4,832,377 | 4,640,048 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| INSURANCE | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 409 | 405 | 4 | 409 | 413 |
| JUDICIARY | 2,532 | 2,540 | (8) | 2,532 | 2,524 |
| GOVERNOR | 21 | 11 | 10 | 21 | 31 |
| LT GOVERNOR | 5 | 4 | 1 | 5 | 6 |
| AUDITOR | 73 | 67 | 6 | 73 | 79 |
| ATTORNEY GENERAL | 218 | 214 | 4 | 218 | 222 |
| AGRICULTURE | 671 | 360 | 311 | 671 | 982 |
| INSURANCE | 843 | 841 | 2 | 843 | 845 |
| CONSERVATION | 1,152 | 1,158 | (6) | 1,152 | 1,146 |
| ECONOMIC DEVELOPMENT | 1,040 | 501 | 539 | 1,040 | 1,579 |
| EDUCATION | 1,611 | 2,679 | (1,068) | 1,611 | 543 |
| HIGHER ED | 1,109 | 316 | 793 | 1,109 | 1,902 |
| HEALTH | 1,153 | 1,176 | (23) | 1,153 | 1,130 |
| HIGHWAYS | 3,450 | 3,384 | 66 | 3,450 | 3,516 |
| LABOR | 412 | 470 | (58) | 412 | 354 |
| MENTAL HEALTH | 5,245 | 5,091 | 154 | 5,245 | 5,399 |
| NATURAL RESOURCES | 1,215 | 1,402 | (187) | 1,215 | 1,028 |
| PUBLIC SAFETY | 45,718 | 54,963 | (9,245) | 45,718 | 36,473 |
| SOCIAL SERVICES | 5,368 | 5,440 | (72) | 5,368 | 5,296 |
| CORRECTIONS | 7,137 | 7,014 | 123 | 7,137 | 7,260 |
| TOTAL | 79,382 | 88,036 | (8,654) | 79,382 | 70,728 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| WORKERS' COMP | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 4,189 | 10,011 | (5,822) | 4,189 | (1,633) |
| JUDICIARY | 1,033,625 | 1,159,135 | (125,510) | 1,033,625 | 908,115 |
| GOVERNOR | 53,813 | 37,458 | 16,355 | 53,813 | 70,168 |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | --- | 7,514 | (7,514) | --- | (7,514) |
| ATTORNEY GENERAL | 146,004 | 91,902 | 54,102 | 146,004 | 200,106 |
| AGRICULTURE | 24,610 | 32,389 | (7,779) | 24,610 | 16,831 |
| INSURANCE | 16,677 | 9,172 | 7,505 | 16,677 | 24,182 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 113,703 | 44,775 | 68,928 | 113,703 | 182,631 |
| EDUCATION | 1,262,061 | 1,258,855 | 3,206 | 1,262,061 | 1,265,267 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 257,092 | 298,242 | (41,150) | 257,092 | 215,942 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 162,317 | 126,586 | 35,731 | 162,317 | 198,048 |
| MENTAL HEALTH | 9,233,081 | 10,496,002 | (1,262,921) | 9,233,081 | 7,970,160 |
| NATURAL RESOURCES | 506,317 | 460,374 | 45,943 | 506,317 | 552,260 |
| PUBLIC SAFETY | 2,188,108 | 2,133,277 | 54,831 | 2,188,108 | 2,242,939 |
| SOCIAL SERVICES | 2,285,927 | 1,902,040 | 383,887 | 2,285,927 | 2,669,814 |
| CORRECTIONS | 13,630,411 | 11,537,002 | 2,093,409 | 13,630,411 | 15,723,820 |
| TOTAL | 30,917,935 | 29,604,734 | 1,313,201 | 30,917,935 | 32,231,136 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| BUDGET & PLANNING | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | 38,146 | 39,800 | (1,654) | 38,146 | 36,492 |
| GOVERNOR | 62,568 | 47,686 | 14,882 | 62,568 | 77,450 |
| LT GOVERNOR | 4,592 | 3,255 | 1,337 | 4,592 | 5,929 |
| AUDITOR | 1,665 | 1,421 | 244 | 1,665 | 1,909 |
| ATTORNEY GENERAL | 4,289 | 3,897 | 392 | 4,289 | 4,681 |
| AGRICULTURE | 49,146 | 45,026 | 4,120 | 49,146 | 53,266 |
| INSURANCE | 24,372 | 58,507 | (34,135) | 24,372 | (9,763) |
| CONSERVATION | 10,041 | 9,124 | 917 | 10,041 | 10,958 |
| ECONOMIC DEVELOPMENT | 78,361 | 70,566 | 7,795 | 78,361 | 86,156 |
| EDUCATION | 125,387 | 113,161 | 12,226 | 125,387 | 137,613 |
| HIGHER ED | 61,004 | 64,101 | (3,097) | 61,004 | 57,907 |
| HEALTH | 77,654 | 74,646 | 3,008 | 77,654 | 80,662 |
| HIGHWAYS | 41,275 | 38,882 | 2,393 | 41,275 | 43,668 |
| LABOR | 98,645 | 62,450 | 36,195 | 98,645 | 134,840 |
| MENTAL HEALTH | 78,310 | 61,853 | 16,457 | 78,310 | 94,767 |
| NATURAL RESOURCES | 53,688 | 49,198 | 4,490 | 53,688 | 58,178 |
| PUBLIC SAFETY | 126,043 | 106,467 | 19,576 | 126,043 | 145,619 |
| SOCIAL SERVICES | 187,601 | 201,839 | (14,238) | 187,601 | 173,363 |
| CORRECTIONS | 69,480 | 51,995 | 17,485 | 69,480 | 86,965 |
| TOTAL | 1,192,267 | 1,103,874 | 88,393 | 1,192,267 | 1,280,660 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| ACCOUNTING & PAYROLL | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 32,982 | 23,262 | 9,720 | 32,982 | 42,702 |
| JUDICIARY | 187,264 | 129,750 | 57,514 | 187,264 | 244,778 |
| GOVERNOR | 2,067 | 1,868 | 199 | 2,067 | 2,266 |
| LT GOVERNOR | 373 | 253 | 120 | 373 | 493 |
| AUDITOR | 5,327 | 4,333 | 994 | 5,327 | 6,321 |
| ATTORNEY GENERAL | 24,489 | 18,671 | 5,818 | 24,489 | 30,307 |
| AGRICULTURE | 44,717 | 33,211 | 11,506 | 44,717 | 56,223 |
| INSURANCE | 29,005 | 33,978 | (4,973) | 29,005 | 24,032 |
| CONSERVATION | 122,096 | 115,870 | 6,226 | 122,096 | 128,322 |
| ECONOMIC DEVELOPMENT | 44,729 | 48,238 | (3,509) | 44,729 | 41,220 |
| EDUCATION | 419,760 | 454,373 | (34,613) | 419,760 | 385,147 |
| HIGHER ED | 10,711 | 8,054 | 2,657 | 10,711 | 13,368 |
| HEALTH | 161,597 | 191,918 | (30,321) | 161,597 | 131,276 |
| HIGHWAYS | 394,080 | 539,176 | (145,096) | 394,080 | 248,984 |
| LABOR | 314,950 | 135,179 | 179,771 | 314,950 | 494,721 |
| MENTAL HEALTH | 304,677 | 256,376 | 48,301 | 304,677 | 352,978 |
| NATURAL RESOURCES | 107,305 | 143,933 | (36,628) | 107,305 | 70,677 |
| PUBLIC SAFETY | 299,385 | 233,018 | 66,367 | 299,385 | 365,752 |
| SOCIAL SERVICES | 420,771 | 350,629 | 70,142 | 420,771 | 490,913 |
| CORRECTIONS | 316,806 | 336,033 | (19,227) | 316,806 | 297,579 |
| TOTAL | 3,243,091 | 3,058,123 | 184,968 | 3,243,091 | 3,428,059 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| PERSONNEL | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 50,536 | --- | 50,536 | 50,536 | 101,072 |
| JUDICIARY | 312,748 | --- | 312,748 | 312,748 | 625,496 |
| GOVERNOR | 2,558 | --- | 2,558 | 2,558 | 5,116 |
| LT GOVERNOR | 620 | --- | 620 | 620 | 1,240 |
| AUDITOR | 8,991 | --- | 8,991 | 8,991 | 17,982 |
| ATTORNEY GENERAL | 26,895 | --- | 26,895 | 26,895 | 53,790 |
| AGRICULTURE | 33,406 | 38,138 | (4,732) | 33,406 | 28,674 |
| INSURANCE | 57,667 | 29,975 | 27,692 | 57,667 | 85,359 |
| CONSERVATION | 142,229 | --- | 142,229 | 142,229 | 284,458 |
| ECONOMIC DEVELOPMENT | 61,464 | 83,710 | (22,246) | 61,464 | 39,218 |
| EDUCATION | 194,624 | --- | 194,624 | 194,624 | 389,248 |
| HIGHER ED | 4,495 | --- | 4,495 | 4,495 | 8,990 |
| HEALTH | 139,050 | 205,437 | (66,387) | 139,050 | 72,663 |
| HIGHWAYS | 426,065 | --- | 426,065 | 426,065 | 852,130 |
| LABOR | 50,924 | 74,084 | (23,160) | 50,924 | 27,764 |
| MENTAL HEALTH | 597,126 | 757,899 | (160,773) | 597,126 | 436,353 |
| NATURAL RESOURCES | 141,841 | 166,201 | (24,360) | 141,841 | 117,481 |
| PUBLIC SAFETY | 422,654 | 270,383 | 152,271 | 422,654 | 574,925 |
| SOCIAL SERVICES | 506,674 | 786,777 | (280,103) | 506,674 | 226,571 |
| CORRECTIONS | 788,963 | 1,292,085 | (503,122) | 788,963 | 285,841 |
| TOTAL | 3,969,530 | 3,704,689 | 264,841 | 3,969,530 | 4,234,371 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| PURCHASING | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | 40 | --- | 40 | 40 | 80 |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | 1,765 | 1,611 | 154 | 1,765 | 1,919 |
| ATTORNEY GENERAL | 4,966 | 7,141 | (2,175) | 4,966 | 2,791 |
| AGRICULTURE | 10,191 | 8,019 | 2,172 | 10,191 | 12,363 |
| INSURANCE | 4,961 | 4,425 | 536 | 4,961 | 5,497 |
| CONSERVATION | 74,211 | 65,764 | 8,447 | 74,211 | 82,658 |
| ECONOMIC DEVELOPMENT | 44,232 | 68,664 | (24,432) | 44,232 | 19,800 |
| EDUCATION | 303,823 | 261,758 | 42,065 | 303,823 | 345,888 |
| HIGHER ED | 29,442 | 24,551 | 4,891 | 29,442 | 34,333 |
| HEALTH | 261,124 | 232,424 | 28,700 | 261,124 | 289,824 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 3,445 | 2,713 | 732 | 3,445 | 4,177 |
| MENTAL HEALTH | 143,591 | 119,229 | 24,362 | 143,591 | 167,953 |
| NATURAL RESOURCES | 20,564 | 26,305 | (5,741) | 20,564 | 14,823 |
| PUBLIC SAFETY | 189,989 | 169,693 | 20,296 | 189,989 | 210,285 |
| SOCIAL SERVICES | 1,020,040 | 928,882 | 91,158 | 1,020,040 | 1,111,198 |
| CORRECTIONS | 692,389 | 598,706 | 93,683 | 692,389 | 786,072 |
| TOTAL | 2,804,773 | 2,519,885 | 284,888 | 2,804,773 | 3,089,661 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| GENERAL SERVICES | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 13,036 | 11,909 | 1,127 | 13,036 | 14,163 |
| JUDICIARY | 80,673 | 74,311 | 6,362 | 80,673 | 87,035 |
| GOVERNOR | 659 | 323 | 336 | 659 | 995 |
| LT GOVERNOR | 160 | 107 | 53 | 160 | 213 |
| AUDITOR | 2,319 | 1,958 | 361 | 2,319 | 2,680 |
| ATTORNEY GENERAL | 6,938 | 6,305 | 633 | 6,938 | 7,571 |
| AGRICULTURE | 8,617 | 8,550 | 67 | 8,617 | 8,684 |
| INSURANCE | 14,855 | 13,688 | 1,167 | 14,855 | 16,022 |
| CONSERVATION | 36,688 | 34,093 | 2,595 | 36,688 | 39,283 |
| ECONOMIC DEVELOPMENT | 15,855 | 14,585 | 1,270 | 15,855 | 17,125 |
| EDUCATION | 50,223 | 45,894 | 4,329 | 50,223 | 54,552 |
| HIGHER ED | 1,160 | 988 | 172 | 1,160 | 1,332 |
| HEALTH | 35,868 | 32,889 | 2,979 | 35,868 | 38,847 |
| HIGHWAYS | 109,903 | 99,602 | 10,301 | 109,903 | 120,204 |
| LABOR | 13,135 | 13,328 | (193) | 13,135 | 12,942 |
| MENTAL HEALTH | 154,029 | 138,813 | 15,216 | 154,029 | 169,245 |
| NATURAL RESOURCES | 36,588 | 35,583 | 1,005 | 36,588 | 37,593 |
| PUBLIC SAFETY | 109,024 | 94,913 | 14,111 | 109,024 | 123,135 |
| SOCIAL SERVICES | 130,697 | 120,977 | 9,720 | 130,697 | 140,417 |
| CORRECTIONS | 203,512 | 195,176 | 8,336 | 203,512 | 211,848 |
| TOTAL | 1,023,939 | 943,992 | 79,947 | 1,023,939 | 1,103,886 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| TREASURER DISBURSEMENTS | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|-------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 1,972 | 1,404 | 568 | 1,972 | 2,540 |
| JUDICIARY | 11,619 | 7,962 | 3,657 | 11,619 | 15,276 |
| GOVERNOR | 114 | 103 | 11 | 114 | 125 |
| LT GOVERNOR | 22 | 15 | 7 | 22 | 29 |
| AUDITOR | 341 | 259 | 82 | 341 | 423 |
| ATTORNEY GENERAL | 1,299 | 1,074 | 225 | 1,299 | 1,524 |
| AGRICULTURE | 2,107 | 1,859 | 248 | 2,107 | 2,355 |
| INSURANCE | 1,757 | 1,936 | (179) | 1,757 | 1,578 |
| CONSERVATION | 6,503 | 6,542 | (39) | 6,503 | 6,464 |
| ECONOMIC DEVELOPMENT | 2,447 | 2,705 | (258) | 2,447 | 2,189 |
| EDUCATION | 16,353 | 23,952 | (7,599) | 16,353 | 8,754 |
| HIGHER ED | 432 | 431 | 1 | 432 | 433 |
| HEALTH | 7,789 | 10,442 | (2,653) | 7,789 | 5,136 |
| HIGHWAYS | 20,514 | 29,416 | (8,902) | 20,514 | 11,612 |
| LABOR | 11,156 | 7,173 | 3,983 | 11,156 | 15,139 |
| MENTAL HEALTH | 20,293 | 15,585 | 4,708 | 20,293 | 25,001 |
| NATURAL RESOURCES | 5,915 | 7,979 | (2,064) | 5,915 | 3,851 |
| PUBLIC SAFETY | 17,047 | 13,695 | 3,352 | 17,047 | 20,399 |
| SOCIAL SERVICES | 55,763 | 40,300 | 15,463 | 55,763 | 71,226 |
| CORRECTIONS | 25,013 | 20,832 | 4,181 | 25,013 | 29,194 |
| TOTAL | 208,456 | 193,664 | 14,792 | 208,456 | 223,248 |

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| RECORDS MANAGEMENT | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 14,936 | 15,276 | (340) | 14,936 | 14,596 |
| JUDICIARY | 737,582 | 669,150 | 68,432 | 737,582 | 806,014 |
| GOVERNOR | 2,783 | 2,752 | 31 | 2,783 | 2,814 |
| LT GOVERNOR | 78 | 78 | --- | 78 | 78 |
| AUDITOR | 19,352 | 21,311 | (1,959) | 19,352 | 17,393 |
| ATTORNEY GENERAL | 993,344 | 940,256 | 53,088 | 993,344 | 1,046,432 |
| AGRICULTURE | 13,394 | 11,890 | 1,504 | 13,394 | 14,898 |
| INSURANCE | 145,044 | 145,174 | (130) | 145,044 | 144,914 |
| CONSERVATION | 4,534 | 2,624 | 1,910 | 4,534 | 6,444 |
| ECONOMIC DEVELOPMENT | 68,681 | 66,829 | 1,852 | 68,681 | 70,533 |
| EDUCATION | 77,736 | 58,506 | 19,230 | 77,736 | 96,966 |
| HIGHER ED | 33,765 | 32,387 | 1,378 | 33,765 | 35,143 |
| HEALTH | 179,397 | 188,082 | (8,685) | 179,397 | 170,712 |
| HIGHWAYS | 18,411 | 16,620 | 1,791 | 18,411 | 20,202 |
| LABOR | 232,541 | 228,275 | 4,266 | 232,541 | 236,807 |
| MENTAL HEALTH | 255,304 | 287,221 | (31,917) | 255,304 | 223,387 |
| NATURAL RESOURCES | 174,889 | 162,377 | 12,512 | 174,889 | 187,401 |
| PUBLIC SAFETY | 299,078 | 277,580 | 21,498 | 299,078 | 320,576 |
| SOCIAL SERVICES | 1,006,070 | 993,980 | 12,090 | 1,006,070 | 1,018,160 |
| CORRECTIONS | 1,090,862 | 997,612 | 93,250 | 1,090,862 | 1,184,112 |
| TOTAL | 5,367,781 | 5,117,980 | 249,801 | 5,367,781 | 5,617,582 |

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| SECURITY | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 143,592 | 131,824 | 11,768 | 143,592 | 155,360 |
| JUDICIARY | 25,617 | 18,351 | 7,266 | 25,617 | 32,883 |
| GOVERNOR | 11,460 | 6,729 | 4,731 | 11,460 | 16,191 |
| LT GOVERNOR | 2,696 | 2,141 | 555 | 2,696 | 3,251 |
| AUDITOR | 29,325 | 26,915 | 2,410 | 29,325 | 31,735 |
| ATTORNEY GENERAL | 67,751 | 59,642 | 8,109 | 67,751 | 75,860 |
| AGRICULTURE | 1,349 | 1,223 | 126 | 1,349 | 1,475 |
| INSURANCE | 73,819 | 59,336 | 14,483 | 73,819 | 88,302 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 144,266 | 132,436 | 11,830 | 144,266 | 156,096 |
| EDUCATION | 100,784 | 88,393 | 12,391 | 100,784 | 113,175 |
| HIGHER ED | 19,887 | 16,822 | 3,065 | 19,887 | 22,952 |
| HEALTH | 39,100 | 32,727 | 6,373 | 39,100 | 45,473 |
| HIGHWAYS | 182,356 | 156,293 | 26,063 | 182,356 | 208,419 |
| LABOR | 96,402 | 91,146 | 5,256 | 96,402 | 101,658 |
| MENTAL HEALTH | --- | 306 | (306) | --- | (306) |
| NATURAL RESOURCES | 111,234 | 96,651 | 14,583 | 111,234 | 125,817 |
| PUBLIC SAFETY | 78,875 | 64,230 | 14,645 | 78,875 | 93,520 |
| SOCIAL SERVICES | 132,806 | 104,909 | 27,897 | 132,806 | 160,703 |
| CORRECTIONS | 337 | 306 | 31 | 337 | 368 |
| TOTAL | 1,261,656 | 1,090,380 | 171,276 | 1,261,656 | 1,432,932 |

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| REVENUE CASHIER | 2019 CARRY-FORWARD | 2017 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2019 ACTUAL | FIXED FY 21 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 936 | 1,082 | (146) | 936 | 790 |
| JUDICIARY | 5,754 | 6,457 | (703) | 5,754 | 5,051 |
| GOVERNOR | 214 | 241 | (27) | 214 | 187 |
| LT GOVERNOR | 15 | 14 | 1 | 15 | 16 |
| AUDITOR | 171 | 196 | (25) | 171 | 146 |
| ATTORNEY GENERAL | 400 | 461 | (61) | 400 | 339 |
| AGRICULTURE | 222 | 373 | (151) | 222 | 71 |
| INSURANCE | 4 | 4 | --- | 4 | 4 |
| CONSERVATION | 2,567 | 2,966 | (399) | 2,567 | 2,168 |
| ECONOMIC DEVELOPMENT | 393 | 764 | (371) | 393 | 22 |
| EDUCATION | 81,725 | 90,673 | (8,948) | 81,725 | 72,777 |
| HIGHER ED | 20,201 | 27,569 | (7,368) | 20,201 | 12,833 |
| HEALTH | 9,512 | 11,211 | (1,699) | 9,512 | 7,813 |
| HIGHWAYS | 9,979 | 12,210 | (2,231) | 9,979 | 7,748 |
| LABOR | 265 | 327 | (62) | 265 | 203 |
| MENTAL HEALTH | 20,939 | 24,357 | (3,418) | 20,939 | 17,521 |
| NATURAL RESOURCES | 2,667 | 3,183 | (516) | 2,667 | 2,151 |
| PUBLIC SAFETY | 12,247 | 6,629 | 5,618 | 12,247 | 17,865 |
| SOCIAL SERVICES | 45,738 | 52,956 | (7,218) | 45,738 | 38,520 |
| CORRECTIONS | 17,029 | 19,441 | (2,412) | 17,029 | 14,617 |
| TOTAL | 230,978 | 261,114 | (30,136) | 230,978 | 200,842 |